

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 12-13118
)	
BRENT A. RIELI,)	
)	
Defendant.)	
)	

COMPLAINT

The United States of America, pursuant to the provisions of 26 U.S.C. § 7401, with the authorization of the Secretary of the Treasury and at the direction of the Attorney General of the United States, brings this civil action to collect from the defendant, Brent Rieli, an outstanding unpaid liability for federal income taxes, plus statutory accruals, and complains and alleges that:

1. Jurisdiction over this action is conferred upon the district court in 28 U.S.C. §§ 1331, 1340 and 1345, and 26 U.S.C. § 7402(a).
2. Defendant Brent A. Rieli (hereinafter “Taxpayer”) resides within the jurisdiction of this Court.
3. A delegate of the Secretary of the Treasury of the United States made assessments against the Taxpayer for unpaid federal income tax liabilities as stated in the following sub-paragraphs.
 - a. For the tax period ending December 31, 2000, a delegate of the Secretary of the Treasury of the United States of America made assessments against the Taxpayer as indicated in the following table:

Assessment Date	Assessment Type	Amount Assessed
06/20/2005	Failure to pay tax penalty	\$8,920.25
06/20/2005	Estimated tax penalty	\$1,919.07
06/20/2005	Late filing penalty	\$8,028.23
06/20/2005	Additional tax owed	\$35,681.00
06/20/2005	Interest assessed	\$11,306.00

- b. For the tax period ending December 31, 2001, a delegate of the Secretary of the Treasury of the United States of America made assessments against the Taxpayer as indicated in the following table:

Assessment Date	Assessment Type	Amount Assessed
06/20/2005	Failure to pay tax penalty	\$6,279.59
06/20/2005	Estimated tax penalty	\$1,274.37
06/20/2005	Late filing penalty	\$7,245.68
06/20/2005	Additional tax owed	\$32,203.00
06/20/2005	Interest assessed	\$6,884.22

- c. For the tax period ending December 31, 2002, a delegate of the Secretary of the Treasury of the United States of America made assessments against the Taxpayer as indicated in the following table:

Assessment Date	Assessment Type	Amount Assessed
12/05/2005	Failure to pay tax penalty	\$7,847.82
12/05/2005	Estimated tax penalty	\$2,760.53
12/05/2005	Late filing penalty	\$18,586.94
12/05/2005	Additional tax owed	\$82,608.00
12/05/2005	Interest assessed	\$14,412.90

- d. For the tax period ending December 31, 2003, a delegate of the Secretary of the Treasury of the United States of America made assessments against the Taxpayer as indicated in the following table:

Assessment Date	Assessment Type	Amount Assessed
12/10/2007	Estimated tax penalty	\$1,282.30
12/10/2007	Late filing penalty	\$12,249.75
12/10/2007	Additional tax owed	\$48,999.00
12/10/2007	Interest assessed	\$16,884.76
12/10/2007	Failure to pay tax penalty	\$10,779.78
06/16/2008	Fees and collection costs	16.00
11/23/2009	Failure to pay tax penalty	\$1,469.97

- e. For the tax period ending December 31, 2004, a delegate of the Secretary of the Treasury of the United States of America made assessments against the Taxpayer as indicated in the following table:

Assessment Date	Assessment Type	Amount Assessed
12/10/2007	Estimated tax penalty	\$1,060.00
12/10/2007	Late filing penalty	\$9,129.00
12/10/2007	Additional tax owed	\$36,516.00
12/10/2007	Interest assessed	\$9,865.52
12/10/2007	Failure to pay tax penalty	\$5,842.56
11/23/2009	Failure to pay tax penalty	\$3,286.44

- f. For the tax period ending December 31, 2005, a delegate of the Secretary of the Treasury of the United States of America made assessments against the Taxpayer as indicated in the following table:

Assessment Date	Assessment Type	Amount Assessed
12/10/2007	Estimated tax penalty	\$795.00
12/10/2007	Late filing penalty	\$4,953.00
12/10/2007	Additional tax owed	\$19,812.00
12/10/2007	Interest assessed	\$3,446.20
12/10/2007	Failure to pay tax penalty	\$1,981.20
06/09/2008	Fees and collection costs	\$16.00
11/23/2009	Failure to pay tax penalty	\$2,971.80

- g. For the tax period ending December 31, 2006, a delegate of the Secretary of the Treasury of the United States of America made assessments against the Taxpayer as indicated in the following table:

Assessment Date	Assessment Type	Amount Assessed
02/14/2011	Estimated tax penalty	\$880.04
02/14/2011	Late filing penalty	\$4,184.10
02/14/2011	Additional tax owed	\$18,596.00
02/14/2011	Interest assessed	\$5,130.17
02/14/2011	Failure to pay tax penalty	\$4,277.08
03/28/2011	Fees and collection costs	\$35.00

- h. For the tax period ending December 31, 2008, a delegate of the Secretary of the Treasury of the United States of America made assessments against the Taxpayer as indicated in the following table:

Assessment Date	Assessment Type	Amount Assessed
11/21/2011	Estimated tax penalty	\$184.73
11/21/2011	Late filing penalty	\$1,300.28
11/21/2011	Additional tax owed	\$6,050.00
11/21/2011	Interest assessed	\$746.20

Assessment Date	Assessment Type	Amount Assessed
11/21/2011	Failure to pay tax penalty	\$924.64
02/20/2012	Fees and collection costs	\$13.00

4. On, or about, the dates of the tax assessments described in paragraph 3, above, a delegate of the Secretary of the Treasury of the United States of America gave notice of the tax assessments to, and made a demand for payment of the balance due upon, the Taxpayer.
5. Despite such notice and demand, the Taxpayer has failed, neglected, or refused to pay in full the liabilities described in paragraph 3, above, and, after the application of all abatements, payments, and credits, he remains indebted to the United States of America for unpaid assessed internal revenue taxes, statutory penalties, and interest, plus statutory accruals through July 12, 2012, in the amount of **\$584,332.42**, plus such additional amounts as may have accrued from the date of assessment, or may continue to accrue as provided by law.

WHEREFORE, the plaintiff United States of America demands judgment against the Taxpayer, Brent Rieli, in the amount of **\$584,332.42**, plus such additional amounts as may have accrued from the date of assessment or may continue to accrue as provided by law, its costs in the action, and such other and further relief as the court determines is just and proper.

Dated: July 16, 2012

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